

**City of El Paso**  
**FY 2005 Budget Resolution**

**WHEREAS:** On August 11, 2004, the City Clerk published notice of a public hearing in the official newspaper of the City as provided by law; and,

**WHEREAS:** On August 24, 2004 and August 31, 2004, a public hearing on the Proposed Budget was held by the City Council; and all taxpayers and interested citizens were given the right to be present and participate in such hearing:

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL PASO:**

1. That the Proposed Budget for the City of El Paso, filed by the Mayor with the City Clerk on July 1, 2004, is hereby approved and adopted by the City Council, as amended, as the Annual Budget for the Fiscal Year 2005, which begins on September 1, 2004 and ends on August 31, 2005.
2. That any balance in the General Fund sub fund on August 31, 2004 shall be allocated first to restore the reserve for claims to \$500,000.
3. That the balances in each of the sub funds of the General Fund on August 31, 2004 (sub funds: Government Operations, Cash Reserve Fund) shall carry forward to the respective Sub-Fund.
4. That the budget for confiscated funds shall be provided by the Chief of Police by November 15, 2004, with a financial report showing all expenditures for Fiscal Year 2005 for all confiscated or condemned monies in a format approved by the City Manager or his/her designee.
5. That no agreement for the expenditure of monies shall extend beyond the current Fiscal Year without the approval of Council.
6. That any Budget Transfer over \$1,000, where the amounts in appropriation account numbers are not within the same program in each fund, shall be placed on Council agenda for approval by Council.

A budget transfer must be approved prior to the occurrence of the expenditure except for emergencies approved by the City Manager or his/her designee and ratified by the Council. That upon the Council's identification, approval and an authorization to proceed with a capital project, the City Manager shall have the authority to set up the budget for that approved project.

Any budget transfer submitted to Council shall be accompanied by an explanation from the department, reviewed by the Office of Management and Budget, and a recommendation from the City Manager or his/her designee. The explanation must be clear enough and provide sufficient detail for the members of Council to determine the need for the transfer.

7. That the City Manager or his/her designee is authorized to establish budgets for grants and similar awards when the applications for such grants and awards have been previously approved by Council. All grant applications shall be reviewed by the City Manager or his/her designee before being placed on Council agenda; the agenda item shall state clearly the type and amount of the required City match and the funding source of the grant match.
8. That the City Manager or his/her designee is authorized to make such budget transfers and staffing table changes as are needed to close completed grants and completed capital project accounts.
9. That restricted fund(s) shall be expended only for purposes for which each restricted fund was established.
10. That all monies, in all funds except for grant funds, budgeted for the City's contribution to the Employee's Health Benefit Program, Worker's Compensation, and Unemployment Funds be deposited in its appropriate fund by the Comptroller before the closing of the Fiscal Year in accordance with procedures established by the City Manager or his/her designee.
11. All merit increases are subject to the availability of funds as certified by the City Manager or his/her designee.
12. That the services paid from the Postage, Purchasing Copy Center, and the Fleet Services Department sub funds shall be financed on an internal service fund basis with sufficient charges from departments to cover all direct costs.
13. That the hotel occupancy taxes collected shall be used to fund the operations of the Convention and Visitors Bureau; the maintenance and operation, capital improvements, debt service requirements and other legal expenditures of hotel occupancy tax for the Greater El Paso Convention & Performing Arts Center and the Arts and Culture Department according to City Municipal Code 3.12.060 and State Statute. That the functions of the Plaza Theater shall be included with the functions of the Greater El Paso Convention and Performing Arts Center. Expenditures from that fund shall be made only in accordance with their respective adopted budgets.
14. Any expenditure for a City Council member for travel that exceeds the FY 2005 Council member's budget for discretionary funds for the Council Member's district must be approved by the Council and a funding source shall be identified by City Council.

15. That Council Members must notify the City Manager or his/her designee of any expenditure from budgeted Discretionary Accounts so that staff maintains a current balance in the individual Council Members' District funds.
16. That all obligations for the payment of money by City departments and agencies, including grantees, shall be made in accordance with procedures established by the City Manager or his/her designee.
17. No employee or elected official shall incur an obligation, whether for capital, supplies, wages, or otherwise, unless an adequate appropriation has been made in the budget to meet the obligation and that obligation has been incurred in accordance with the accounting, legal, budgetary, purchasing, and personnel policies and procedures of the City.
18. That positions funded by the Fiscal Year 2005 Budget, including those in the City-County Health District and those listed in the Authorized Staffing Table, shall constitute the authorized positions for each department. Council shall approve any change or addition in authorized positions, except for reclassifications due to Civil Service Commission action and/or Grantor agency requirements. Requests for changes and additions shall be reviewed by the City Manager or his/her designee and shall show the impact on the Fiscal Year 2005 Budget and the estimated impact on expenditures for Fiscal Year 2006.
19. That any non-vacant classified position which is identified for abolishment upon adoption of the Budget, shall be funded until the earlier of October 15, 2004 or sufficient time for the Human Resources Department to carry out the provisions of the Charter related to lay-offs.
20. That the funds allocated to the City-County Health District shall be spent in conformity with the budgeting, purchasing, and accounting policies and procedures of the City of El Paso. Upon any dissolution of the City-County Health District all funds allocated to the District shall automatically transfer to the City Health Department.
21. Competency increases in the FY 2005 budget for all employees, except for contractual employees unless provided for in the contract or otherwise provided by Council, are budgeted through August 31, 2005.
22. That base salaries for unclassified positions shall continue at the same level as in Fiscal Year 2004, unless otherwise provided for in the Mayor's filed budget or Form D Salary and Benefits Work Sheets. Base salaries do not include salary supplements, COLA's, competency increases, merit increases, or increases as a result of reclassification.

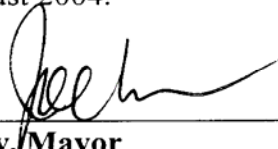


23. The compensation of Municipal Judges and substitute Associate Municipal Judges shall continue at the same level as in Fiscal Year 2004 unless otherwise provided in the Mayor's filed budget.
24. That a revision of the Capital Improvements Program (Construction Projects List) shall be submitted to Council no later than October 15, 2004, after review and approval by the City Manager or his/her designee.
25. That an amount equal to any deficit in the uniformed and non-uniformed personal services expenditures in the general fund will be transferred, by the Comptroller, from the salary reserve in the non-departmental appropriations, to each department in the general fund having such a deficit. Transfers are to be computed after the budgeted monies for employee's health benefits, worker's compensation, and unemployment funds have been deposited to appropriate funds and prior to closing the Fiscal Year.
26. The rates of the Foreign Trade Zone shall be set such that the Foreign Trade Zone is self-sufficient. The Department of Aviation shall prepare a monthly income statement for the Foreign Trade Zone. Income statement will be reviewed and a projection shall be made by the Office of Management and Budget to determine whether any action(s) would be required by the Department of Aviation, so that the Foreign Trade Zone operations shall not have a deficit by August 31, 2005.
27. That monthly the cash balance of the Bridge Fund shall be transferred to the General Fund subfund, except for \$75,000 (\$25,000 Unreserved Balance and \$50,000 Reserve for Maintenance) and any required cash to be maintained per any bridge revenue bond covenants.
28. That all appropriations in the General Fund associated with outstanding purchase orders at year-end shall lapse.
29. That within forty-five days after the end of each quarter, the City Manager or his/her designee shall provide a quarterly report and review with Council the status and year end projection of the budget.
30. That the City shall charge maximum interest or finance charge, as allowed by State or Federal laws, on any amounts past due to the City. Any amounts 120 days past due will be reported to the Credit Bureau, as allowed by law, and will be turned over to the City Attorney or a collection agency for collection or the proper disposition.
31. That the annual incremental parking meter revenue; defined as all funds above \$700,000 in account number 404020 Parking Meter Revenue, shall be allocated to a restricted account called Plaza Theater Sinking Fund in the Debt Service Fund, Fund number 20496, Department ID 99335008 as follows: prior to issuance of the bonds, 50% of the incremental revenue shall


be placed in the sinking fund; after the bonds are issued 100% of the incremental revenue shall be placed in the sinking fund.

32. That all licenses, fees, fines and other charges that the City receives for services shall be reviewed to determine if the City is recovering the cost of providing those services. Recommendations shall be made to the City Manager or his/her designee for any revisions to increase or decrease the amounts to be recovered.
33. That appropriation control for expenditures shall be at the object level.
34. That the Solid Waste Management Department shall be operated as an Enterprise Fund following the Governmental Accounting Standards Board standards. That in-kind service to other general fund departments shall be considered as part of the indirect cost recovery. That the Solid Waste Management shall review, implement and quarterly report to the Mayor and Council on the recommendations of the R W Beck study.
35. That **Schedule A** amends revenues and appropriations to the Mayor's filed budget and **Schedule B** amends staffing tables to the Mayor's filed budget.


ADOPTED, this 31st day of August 2004.

  
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Joe Wardy, Mayor

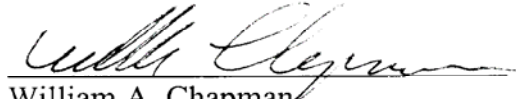
ATTEST:

  
\_\_\_\_\_  
Richarda Momsen  
Municipal Clerk

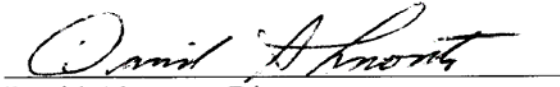
APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney  
Lisa A. Elizondo

**APPROVED AS TO CONTENT:**



William A. Chapman  
Deputy Chief Administrative Officer/  
Financial and Administrative Services



David Almonte, Director  
Office of Management & Budget

## SCHEDULE A

### CHANGES TO THE PROPOSED BUDGET FY 2005:

BEGINNING ALL FUNDS REVENUE/APPROPRIATIONS OF MAYOR'S PROPOSED FY2005 BUDGET

551,693,073

BEGINNING GENERAL FUND REVENUE/APPROPRIATIONS OF MAYOR'S PROPOSED FY2005 BUDGET

268,023,221

### GENERAL FUND

**BEGINNING PROPOSED GENERAL FUND REVENUE:**

268,023,221

Dept ID 99010335, Decrease 401000, Real Property Tax Collections	(324,190)
Dept ID 99010335, Increase 401004, Special Fees/Delinq tax coll	80,000
Dept ID 99010335, Increase 402023, Southern Union Gas	405,000
Dept ID 99010335, Increase 402026, Xspedius	25,000
Dept ID 99010335, Increase 402030, Oneok	100,000
Dept ID 99010335, Increase 403118, Food Estab Site Assessment	5,000
Dept ID 99010335, Decrease 403120, Ambulance Service Revenue	(541,700)
Dept ID 99010335, Decrease 403131, Dental Clinic Fees	(45,500)
Dept ID 99010335, Increase 403132, STD Clinic Visit	2,000
Dept ID 99010335, Increase 403160, Airport Indirect Cost Reimburs	113,155
Dept ID 99010335, Decrease 404039, Anticipated Warrant Fees	(20,000)
Dept ID 99010335, Decrease 404040, Moving Violation Fees	(100,000)
Dept ID 99010335, Decrease 404041, Public Inspection Violations	(3,000)
Dept ID 99010335, Decrease 404044, Liability Insurance Violations	(500,000)
Dept ID 99010335, Decrease 404045, Misdemeanors	(50,000)
Dept ID 99010335, Decrease 404047, Moving Warrants	(27,375)
Dept ID 99010335, Decrease 404050, City Court Costs	(34,600)
Dept ID 99010335, Increase 404055, Moving Violation Forfeits	76,000
Dept ID 99010335, Decrease 404105, Fire Protection Permits	(3,000)
Dept ID 99010335, Decrease 404106, Grading Permits	(14,050)
Dept ID 99010335, Increase 404107, Mechanical Permits	50,861
Dept ID 99010335, Decrease 404122, Foreign Trade Zone Permits	(26,000)
Dept ID 99010335, Decrease 404131, Amplification Permits	(1,010)
Dept ID 99010335, Increase 404132, Animal Permit and Registration	61,680
Dept ID 99010335, Decrease 404141, Sign Contractor Licenses	(2,139)
Dept ID 99010335, Increase 404144, Hazardous Chemicals Permits	8,000
Dept ID 99010335, Decrease 404145, High Piled Combust Storage Per	(303)
Dept ID 99010335, Increase 404151, Special Privilege Permits	27,000
Dept ID 99010335, Decrease 404356, Indirect Cost Recovery	(40,000)
Dept ID 99010335, Increase 404601, Forfeitures of Bid Deposits	7,000
Dept ID 99010335, Increase 405064, Bank Fees/Credit Card Fees	85,000
Dept ID 99010335, Decrease 405066, Penalties and Interest	(100,000)
Dept ID 99010335, Increase 405067, Reimbursed Expenditures	5,000
Dept ID 99010335, Decrease 405068, Photostats	(20,000)
Dept ID 99010335, Increase 405071, Impact Fee/Annexation	35,000
Dept ID 99010335, Decrease 406023, County Participation	(1,677,881)
Dept ID 99010335, Decrease 407002, Fund Balance Transfers (Sources)	(869,981)

**REVISIONS TO GENERAL FUND REVENUE:**

(3,315,033)

**REVISED GENERAL FUND REVENUE:**

264,708,188

**BEGINNING PROPOSED GENERAL FUND APPROPRIATIONS:**

268,023,221

**MAYOR AND COUNCIL**

Dept ID 01010003, Decrease various Personal Services	(2,134)
Dept ID 01010004, Decrease various Personal Services	(1,570)
Dept ID 01010005, Decrease various Personal Services	(13,836)
Dept ID 01010007, Increase various Personal Services	1,237
Dept ID 01010014, Decrease various Personal Services	(142,401)
Dept ID 01010016, Decrease various Personal Services	(174,938)
Dept ID 01010016, Decrease 502209, Printing Services Contracts	(400)
Dept ID 01010016, Decrease 502301, Motor Pool Usage Fee-Interf SV	(300)
Dept ID 01010016, Decrease 502304, Mail Room Charges	(150)
Dept ID 01010016, Decrease 503100, Office Supplies	(1,000)
Dept ID 01010016, Decrease 503101, Minor Office Equip Supp & Main	(500)
Dept ID 01010016, Decrease 503103, Publications & Subscriptions	(700)
Dept ID 01010016, Decrease 504201, Travel Expenses - Employees	(1,500)
Dept ID 01010016, Decrease 504414, Professional Licenses & Member	(1,000)
<b>TOTAL REVISIONS:</b>	(339,192)

Dept ID 03010023, Increase 504414, Professional Licenses & Memberships	5,500	
Dept ID 03010025, Increase 504201, Travel Expenses - Employees	4,800	
Dept ID 03010025, Increase 504412, Seminars/Continuing Education	5,000	
Dept ID 03010026, Decrease 502121, Electr Franchise Review Svcs	(5,000)	
Dept ID 03010026, Decrease 502122, Gas Franchise Review Svcs	(5,000)	
Dept ID 03010026, Decrease 502123, Telephone Franchise Review Svcs	(5,500)	
Dept ID 03010026, Decrease 502124, Cable Franchise Review Svcs	(5,800)	
Dept ID 03010025, Increase 502151, Arbitration/Mediation Svcs	33,000	
Dept ID 03010025, Increase 502152, Investigative Svcs	5,000	
Dept ID 03010025, Decrease 502113, Jud Svcs-Judges Ct Reports	(38,000)	
<b>TOTAL REVISIONS:</b>		<b>83,679</b>
<b>TAX</b>		
Dept ID 06010022, Increase 502215, Outside Contracts, NOC	4,000	
Dept ID 06010022, Decrease various Personal Service	(4,202)	
<b>TOTAL REVISIONS:</b>		<b>(202)</b>
<b>PURCHASING</b>		
Dept ID 07010021, Increase 502205, Legal Notices Contracts	6,000	
<b>TOTAL REVISIONS:</b>		<b>6,000</b>
<b>PLANNING</b>		
Dept ID 08010034, Decrease various Personal Services	(6,981)	
Dept ID 08010315, Decrease various Personal Services	(46,402)	
Dept ID 08010036, Increase various Personal Services	46,402	
Dept ID 08010347, Decrease various Personal Services	(16,379)	
Dept ID 08010036, Increase 502101, Appraisal Services	5,000	
<b>TOTAL REVISIONS:</b>		<b>(18,360)</b>
<b>HUMAN RESOURCES</b>		
Dept ID 09010027, Increase various Personal Services	45,351	
<b>TOTAL REVISIONS:</b>		<b>45,351</b>
<b>FINANCIAL SERVICES</b>		
Dept ID 10010700, Decrease 502215, Outside Contracts, NOC	(1,400)	
Dept ID 10010700, Increase 503103, Publications and Subscriptions	1,000	
Dept ID 10010700, Increase 504004, Shipping	400	
<b>TOTAL REVISIONS:</b>		<b>0</b>
<b>MUNICIPAL CLERK</b>		
Dept ID 11010009, Increase 502203, Elections Contracts	60,000	
Dept ID 11010011, Decrease 502201, Collection Agency	(400,000)	
Dept ID 11010011, Increase various Personal Services	49,277	
Dept ID 11010011, Increase 503100, Office Supplies	823	
Dept ID 11010011, Decrease 506000, City Grant Match	(32,064)	
Dept ID 11010332, Increase various Personal Services	21,000	
<b>TOTAL REVISIONS:</b>		<b>(300,964)</b>
<b>MUNICIPAL SERVICES - EXECUTIVE</b>		
Dept ID 13010702, Increase various Personal Services	71,849	
<b>TOTAL REVISIONS:</b>		<b>71,849</b>
<b>BUILDING AND PLANNING SERVICES</b>		
Dept ID 14010703, Increase 502108, Engineering Services	5,000	
Dept ID 14010703, Increase 502115, Management Consulting Services	3,000	
<b>TOTAL REVISIONS:</b>		<b>8,000</b>
<b>CITY MANAGER</b>		
Dept ID 15010716, Increase various Personal Services	174,938	
Dept ID 15010716, Increase 502209, Printing Services Contracts	400	
Dept ID 15010716, Increase 502301, Motor Pool Usage Fee-Interf SV	300	
Dept ID 15010716, Increase 502304, Mail Room Charges	150	
Dept ID 15010716, Increase 503100, Office Supplies	1,000	
Dept ID 15010716, Increase 503101, Minor Office Equip Supp & Main	500	
Dept ID 15010716, Increase 503103, Publications & Subscriptions	700	
Dept ID 15010716, Increase 504201, Travel Expenses - Employees	1,500	
Dept ID 15010716, Increase 504414, Professional Licenses & Member	1,000	
Dept ID 15010704, Increase 504416, Applicant Reimbursement	12,000	
<b>TOTAL REVISIONS:</b>		<b>192,488</b>
<b>POLICE</b>		
Dept ID 21010069, Decrease various Personal Services	(96,808)	
Dept ID 21010062, Increase various Personal Services	96,808	
Dept ID 21010050, Decrease various Personal Services	(68,506)	
Dept ID 21010050, Decrease Overtime	(399,994)	



<b>FIRE</b>		
Dept ID 22010100, Decrease Overtime	(300,057)	
<b>TOTAL REVISIONS:</b>		(300,057)
<b>STREET</b>		
Dept ID 32010200, Increase various Personal Services	69,491	
Dept ID 32010288, Increase various Personal Services	133,677	
<b>TOTAL REVISIONS:</b>		203,168
<b>ENGINEERING</b>		
Dept ID 35010043, Increase various Personal Services	39,651	
Dept ID 35010043, Increase 504416, Applicant Reimbursement	3,000	
<b>TOTAL REVISIONS:</b>		42,651
<b>BUILDING PERMITS AND INSPECTION</b>		
Dept ID 36010345, Increase various Personal Services	175,170	
<b>TOTAL REVISIONS:</b>		175,170
<b>HEALTH</b>		
Dept ID 41010127, Decrease various Personal Services	(117,290)	
Dept ID 41010128, Decrease various Personal Services	(295,111)	
Dept ID 41010132, Decrease various Personal Services	(265,943)	
Dept ID 41010132, Decrease 502215 Outside Contracts NOC	(40,000)	
Dept ID 41010132, Decrease 504201 Travel	(3,600)	
Dept ID 41010142, Decrease various Personal Services	(89,127)	
Dept ID 41010146, Decrease 502229 Office Equip. Maint. Contracts	(10,000)	
Dept ID 41010146, Decrease 503112 Clinical/Medical Supplies	(23,597)	
Dept ID 41010147, Decrease various Personal Services	(151,644)	
Dept ID 41010147, Decrease 503112 Clinical/Medical Supplies	(2,500)	
Dept ID 41010157, Decrease various Personal Services	(400,305)	
Dept ID 41010157, Increase 502000 Personal Services Contracts	40,000	
Dept ID 41010157, Decrease 504201 Travel	(7,750)	
Dept ID 41010157, Decrease 505409-Damages/Settlements	(30,000)	
Dept ID 41010157, Decrease 506000-City Grant Match	(117,309)	
Dept ID 41010162, Decrease various Personal Services	(122,400)	
Dept ID 41010163, Decrease 504000 Phone	(10,000)	
Dept ID 41010163, Decrease 504002 Paging Services	(11,291)	
Dept ID 41010354, Decrease various Personal Services	(19,515)	
Dept ID 41010354, Decrease 504201 Travel	(500)	
<b>TOTAL REVISIONS:</b>		(1,677,882)
<b>LIBRARY</b>		
Dept ID 53010201, Decrease various Personal Services	(7,473)	
Dept ID 53010201, Increase 502001, Temporary Services Contracts	3,850	
<b>TOTAL REVISIONS:</b>		(3,623)
<b>ECONOMIC DEVELOPMENT</b>		
Dept ID 72010268, Increase various Personal Services	391	
Dept ID 72010268, Increase 502215, Outside Contracts, NOC	90,000	
<b>TOTAL REVISIONS:</b>		90,391
<b>NON-DEPARTMENTAL</b>		
Dept ID 99010273, Decrease 504411, Salary Adjustment Reserve Expense	(1,200,000)	
Dept ID 99010273, Increase 505200, Community Service Projects	75,000	
<b>TOTAL REVISIONS:</b>		(1,125,000)
<b>TOTAL REVISIONS TO GENERAL FUND PROPOSED REVENUE:</b>	(3,315,033)	
<b>REVISED GENERAL FUND REVENUE:</b>	264,708,188	
<b>TOTAL REVISIONS TO GENERAL FUND APPROPRIATIONS:</b>	(3,315,033)	
<b>TOTAL REVISED GENERAL FUND APPROPRIATIONS:</b>		264,708,188
<b>ALL FUNDS</b>		
<b>FUND 05003 - TIP PLANNING FUND</b>		
<b>BEGINNING FUND APPROPRIATIONS:</b>		200,000
Dept ID 68150009, Grant 780003, Decrease 502215, Outside Contracts, NOC	(19,000)	
Dept ID 68150009, Grant 780003, Decrease 502400, Building Leases	(4,000)	
Dept ID 68150009, Grant 780003, Increase 504201, Travel Expenses - Employees	23,000	
<b>REVISED FUND APPROPRIATIONS:</b>		200,000
<b>FUND 05016 - BIP BORDER IMPROV PROGRAM</b>		
<b>BEGINNING FUND REVENUE:</b>	15,000	
Dept ID 68150009, Grant 780406, Increase 406000, Federal Grant Proceeds	81,292	
Dept ID 68150009, Grant 780406, Increase 406001, State Grant Proceeds	5,323	
<b>REVISED FUND REVENUE:</b>	101,615	

<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>15,000</b>
Dept ID 68150009, Grant 780406, Increase 502215, Outside Contracts, NOC		86,615	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>101,615</b>
<b>FUND 05024 - FHWA/TXDOT/MPO</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>1,075,152</b>	
Dept ID 68150009, Grant 780503, Decrease 406001, State Grant Proceeds	(102,152)		
<b>REVISED FUND REVENUE:</b>		<b>973,000</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>1,075,152</b>
Dept ID 68150009, Grant 780503, Increase 502001, Temporary Services Contracts		2,000	
Dept ID 68150009, Grant 780503, Decrease 502215, Outside Contracts, NOC		(80,000)	
Dept ID 68150009, Grant 780503, Increase 503100, Office Supplies		500	
Dept ID 68150009, Grant 780503, Increase 503104, Minor Computer Equip Supplies		4,077	
Dept ID 68150009, Grant 780503, Decrease 503115, Food and Beverage Supplies		(500)	
Dept ID 68150009, Grant 780503, Increase 504002, Paging Services		900	
Dept ID 68150009, Grant 780503, Increase 504003, Postage		100	
Dept ID 68150009, Grant 780503, Decrease 504201, Travel Expenses - Employees		(22,855)	
Dept ID 68150009, Grant 780503, Increase 504203, Mileage Allowances		500	
Dept ID 68150009, Grant 780503, Decrease 508010, Data Processing Equipment		(6,874)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>973,000</b>
<b>FUND 05361 - JUVENILE COMPLIANCE</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>50,100</b>	
Dept ID 11150068, Grant 110501, Decrease 406001, State Grant Proceeds	(18,036)		
Dept ID 11150068, Grant 110501, Decrease 406003, City Match of Grant Proceeds	(32,064)		
<b>REVISED FUND REVENUE:</b>		<b>0</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>50,100</b>
Dept ID 11150068, Grant 110501, Decrease various Personal Services		(49,277)	
Dept ID 11150068, Grant 110501, Decrease 503100, Office Supplies		(823)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>0</b>
<b>FUND 05530 - WIC ADMINISTRATION</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>4,893,481</b>	
Dept ID 41150011, Grant 4105AD, Decrease 406001, State Grant Proceeds	(3,134)		
<b>REVISED FUND REVENUE:</b>		<b>4,890,347</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>4,893,481</b>
Dept ID 41150011, Grant 4105AD, Decrease various Personal Services		(3,134)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>4,890,347</b>
<b>FUND 05532 - WIC NUTRITION</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>1,974,129</b>	
Dept ID 41150011, Grant 4105NE, Decrease 406001, State Grant Proceeds	(1,301)		
<b>REVISED FUND REVENUE:</b>		<b>1,972,828</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>1,974,129</b>
Dept ID 41150011, Grant 4105NE, Decrease various Personal Services		(1,301)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>1,972,828</b>
<b>FUND 05623 - TCEQ PASS THRU FY'05</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>133,724</b>	
Dept ID 41150012, Grant 410516, Decrease 406001, State Grant Proceeds	(1,119)		
Dept ID 41150012, Grant 410516, Decrease 406003, City Match of Grant Proceeds	(551)		
<b>REVISED FUND REVENUE:</b>		<b>132,054</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>133,724</b>
Dept ID 41150012, Grant 410516, Decrease various Personal Services		(1,670)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>132,054</b>
<b>FUND 05624 - TCEQ AQ COMPLIANCE</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>459,112</b>	
Dept ID 41150012, Grant 410517, Decrease 406001, State Grant Proceeds	(56,372)		
Dept ID 41150012, Grant 410517, Decrease 406003, City Match of Grant Proceeds	(27,765)		
<b>REVISED FUND REVENUE:</b>		<b>374,975</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>459,112</b>
Dept ID 41150012, Grant 410517, Decrease various Personal Services		(84,137)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>374,975</b>
<b>FUND 05625 - EPA AIR POLLUTION</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>535,436</b>	
Dept ID 41150012, Grant 410518, Decrease 406000, Federal Grant Proceeds	(39,786)		

<b>BEGINNING FUND APPROPRIATIONS:</b>			535,436
Dept ID 41150012, Grant 410518, Decrease various Personal Services		(66,309)	
<b>REVISED FUND APPROPRIATIONS:</b>			469,127
<b>FUND 05626 - TCEQ BORDER AIR MONITORING</b>			
<b>BEGINNING FUND REVENUE:</b>		80,275	
Dept ID 41150012, Grant 410524, Decrease 406001, State Grant Proceeds	(2,100)		
<b>REVISED FUND REVENUE:</b>		78,175	
<b>BEGINNING FUND APPROPRIATIONS:</b>			80,275
Dept ID 41150012, Grant 410524, Decrease various Personal Services		(2,100)	
<b>REVISED FUND APPROPRIATIONS:</b>			78,175
<b>FUND 05627 - TDH TCEQ PM SAMPLING</b>			
<b>BEGINNING FUND REVENUE:</b>		140,185	
Dept ID 41150012, Grant 410521, Decrease 406001, State Grant Proceeds	(2,869)		
<b>REVISED FUND REVENUE:</b>		137,316	
<b>BEGINNING FUND APPROPRIATIONS:</b>			140,185
Dept ID 41150012, Grant 410521, Decrease various Personal Services		(2,869)	
<b>REVISED FUND APPROPRIATIONS:</b>			137,316
<b>FUND 06094 - TDH IMMUNIZATION FY'05</b>			
<b>BEGINNING FUND REVENUE:</b>		1,475,980	
Dept ID 41150020, Grant 410506, Decrease 406003, City Match of Grant Proceeds	(42,469)		
<b>REVISED FUND REVENUE:</b>		1,433,511	
<b>BEGINNING FUND APPROPRIATIONS:</b>			1,475,980
Dept ID 41150020, Grant 410506, Decrease various Personal Services		(29,969)	
Dept ID 41150020, Grant 410506, Decrease 502213, Temp Employee Contracts		(5,000)	
Dept ID 41150020, Grant 410506, Decrease 503100, Office Supplies		(2,500)	
Dept ID 41150020, Grant 410506, Decrease 504000, Phone		(5,000)	
<b>REVISED FUND APPROPRIATIONS:</b>			1,433,511
<b>FUND 06095 - TDH TUBERCULOSIS</b>			
<b>BEGINNING FUND REVENUE:</b>		635,864	
Dept ID 41150019, Grant 410507, Decrease 406003, City Match of Grant Proceeds	(20,000)		
Dept ID 41150019, Grant 410507, Increase 406040, Program Income	20,000		
<b>REVISED FUND REVENUE:</b>		635,864	
<b>FUND 06098 - TDH OPHP/LPHS FY'05</b>			
<b>BEGINNING FUND REVENUE:</b>		165,246	
Dept ID 41150022, Grant 410511, Decrease 406001, State Grant Proceeds	(2,441)		
<b>REVISED FUND REVENUE:</b>		162,805	
<b>BEGINNING FUND APPROPRIATIONS:</b>			165,246
Dept ID 41150022, Grant 410511, Decrease various Personal Services		(2,441)	
<b>REVISED FUND APPROPRIATIONS:</b>			162,805
<b>FUND 06105 - TDH OPHP/BIOTERR FY'05</b>			
<b>BEGINNING FUND REVENUE:</b>		1,313,614	
Dept ID 41150023, Grant 410525, Decrease 406001, State Grant Proceeds	(8,136)		
<b>REVISED FUND REVENUE:</b>		1,305,478	
<b>BEGINNING FUND APPROPRIATIONS:</b>			1,313,614
Dept ID 41150023, Grant 410525, Decrease various Personal Services		(8,136)	
<b>REVISED FUND APPROPRIATIONS:</b>			1,305,478
<b>FUND 07040 - ARD STRATEGIC PLAN '05</b>			
<b>BEGINNING FUND REVENUE:</b>		0	
Dept ID 55150003, Grant 550518, Increase 406001, State Grant Proceeds	10,000		
Dept ID 55150003, Grant 550518, Increase 406003, City Match of Grant Proceeds	10,000		
<b>REVISED FUND REVENUE:</b>		20,000	
<b>BEGINNING FUND APPROPRIATIONS:</b>			0
Dept ID 55150003, Grant 550518, Increase 502215, Outside Contracts, NOC		20,000	
<b>REVISED FUND APPROPRIATIONS:</b>			20,000
<b>FUND 07122 - TCEQ WOOD CHIPPERS</b>			
<b>BEGINNING FUND REVENUE:</b>		0	
Dept ID 34150062, Grant 340501, Increase 406001, State Grant Proceeds	45,350		
<b>REVISED FUND REVENUE:</b>		45,350	
<b>BEGINNING FUND APPROPRIATIONS:</b>			0
Dept ID 34150062, Grant 340501, Increase 508056, Compressor/Trailer/Mower		45,350	

<b>FUND 07123 - TCEQ LID FOR CONTAINRS</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>0</b>	
Dept ID 34150062, Grant 340502, Increase 406001, State Grant Proceeds	8,000		
<b>REVISED FUND REVENUE:</b>		<b>8,000</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>0</b>
Dept ID 34150062, Grant 340502, Increase 502215, Outside Contracts, NOC		2,000	
Dept ID 34150062, Grant 340502, Increase 503117, Equip Maint Sup-Low Cost Item		6,000	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>8,000</b>
<b>FUND 10039 - CDBG ADMIN 2005</b>			
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>1,883,812</b>
Dept ID 71150047, Grant G7130CD0002, Increase 502215, Outside Contracts, NOC		47,617	
Dept ID 71150047, Grant G7130CD0002, Decrease 504415, Indirect Cost Expenditure		(8,739)	
Dept ID 71150047, Grant G7130CD0002, Decrease various Personal Services		(38,878)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>1,883,812</b>
<b>FUND 15470 - ART RESTRICTED</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>83,100</b>	
Dept ID 55150071, Increase 407002, Fund Balance Transfer (Sources)	10,000		
<b>REVISED FUND REVENUE:</b>		<b>93,100</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>83,100</b>
Dept ID 55150071, Increase 506000, City Grant Match		10,000	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>93,100</b>
<b>FUND 16011 - MUN CRT TECHNOLOGY FUND</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>0</b>	
Dept ID 11153060, Project PMC0001, Increase 404059, Mun Crt Tech Fee Collection	577,500		
<b>REVISED FUND REVENUE:</b>		<b>577,500</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>0</b>
Dept ID 11153060, Project PMC0001, Increase 502202, Data Process Service Contracts		100,000	
Dept ID 11153060, Project PMC0001, Increase 506000, City Grant Match		277,500	
Dept ID 11153060, Project PMC0001, Increase 508010, Data Processing Equipment		200,000	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>577,500</b>
<b>FUND 16309 - PR AGENCY L WASHINGTON</b>			
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>24,600</b>
Dept ID 51510081, Project 500209, Increase 503101, Minor Office Equip Supp		400	
Dept ID 51510081, Project 500209, Decrease 503115, Food and Beverage Supp		(400)	
Dept ID 51510081, Project 500209, Decrease 504405, Operating Contingency/Reserve		(400)	
Dept ID 51510081, Project 500209, Increase 504422, Field Trips		400	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>24,600</b>
<b>FUND 16414 - GARAGE KEEPERS LIENS</b>			
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>550,000</b>
Dept ID 21150064, Project 500236, Decrease 504406, Other Services/Charges		(550,000)	
Dept ID 21150064, Project 500236, Increase 502218, Garage Keepers Liens		550,000	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>550,000</b>
<b>FUND 20119 - COMMERCIAL PAPER</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>605,000</b>	
Dept ID 99386123, Increase 401000, Real Property Tax Collections	4,115,800		
<b>REVISED FUND REVENUE:</b>		<b>4,720,800</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>605,000</b>
Dept ID 99386123, Increase 502105, Bond/Fin Advisory Service		5,000	
Dept ID 99386123, Decrease 505300, Interest Expense		(600,000)	
Dept ID 99386123, Increase 505412, Bond Interest Expense		975,000	
Dept ID 99386123, Increase 505411, Bond Principal Payment Expense		3,735,800	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>4,720,800</b>
<b>FUND 20120 - FY02 PROP GO'S</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>605,000</b>	
Dept ID 99386124, Decrease 401000, Real Property Tax Collections	(605,000)		
<b>REVISED FUND REVENUE:</b>		<b>0</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>605,000</b>
Dept ID 99386124, Decrease 502105, Bond/Fin Advisory Service		(5,000)	
Dept ID 99386124, Decrease 505300, Interest Expense		(600,000)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>0</b>

<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>217,117</b>
Dept ID 99331111, Increase 507002, Fund Balance Transfers (Uses)		1,000	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>218,117</b>
<b>FUND 20252 - 1998 Issue</b>			
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>1,472,515</b>
Dept ID 99331114, Decrease 502184, Arbitrage/Bond Review Service		(3,000)	
Dept ID 99331114, Increase 505300, Interest Expense		3,000	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>1,472,515</b>
<b>FUND 20495 - SIB LOAN PAYMENTS</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>892,152</b>	
Dept ID 99335007, Increase 407002, Fund Balance Transfers (Sources)	1		
<b>REVISED FUND REVENUE:</b>		<b>892,153</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>892,152</b>
Dept ID 99335007, Decrease 505300, Interest Expense		(269,824)	
Dept ID 99335007, Increase 505411, Bond Principal Payment Expense		269,825	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>892,153</b>
<b>FUND 27503 - CITY CAPITAL OUTLAY</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>525,000</b>	
Dept ID 04102010, Project 540010CTY, Decrease 405065, Misc Non-Operating Rev	(30,000)		
<b>REVISED FUND REVENUE:</b>		<b>495,000</b>	
<b>FUND 27504 - LEG CAPITAL OUTLAY</b>			
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>75,000</b>
Dept ID 04102011, Project 540010LEG, Decrease 508039, Library Books-Hardback		(30,000)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>45,000</b>
<b>FUND 40271 - ZARAGOZA BRIDGE</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>151,750</b>	
Dept ID 99335004, Increase 407000, Interfund Transfers (Source)	34,500		
<b>REVISED FUND REVENUE:</b>		<b>186,250</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>151,750</b>
Dept ID 99335004, Decrease 505412, Bond Interest Expense		(51,750)	
Dept ID 99335004, Increase 505300, Interest Expense		86,250	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>186,250</b>
<b>FUND 40272 - STANTON STREET</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>14,562,456</b>	
Dept ID 32010283, Increase 402050, Passenger Vehicle Crossings	34,501		
<b>REVISED FUND REVENUE:</b>		<b>14,596,957</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>14,562,456</b>
Dept ID 32010283, Increase 507004, Transfer to Debt Svc Principal		270,973	
Dept ID 32010283, Decrease 507005, Transfer to Debt Svc Interest		(236,472)	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>14,596,957</b>
<b>FUND 40401 - AIRPORT COST CENTERS</b>			
<b>BEGINNING FUND REVENUE:</b>		<b>23,026,924</b>	
Dept ID 62620001, Increase 405000, Investment Interest Revenue	300,000		
<b>REVISED FUND REVENUE:</b>		<b>23,326,924</b>	
<b>BEGINNING FUND APPROPRIATIONS:</b>			<b>23,026,924</b>
Dept ID 62620001, Increase 502109, External Legal Counsel Service		50,000	
Dept ID 62620001, Increase 504300, Airport Subsidy Transfers		113,155	
Dept ID 62620001, Increase 507002, Fund Balance Transfers (Uses)		321,845	
Dept ID 62620001, Decrease 507005, Transfer to Debt Svc Interest		(1,017,792)	
Dept ID 62620001, Increase 507006, Transfer to Capital Projects		742,792	
Dept ID 62620005, Increase 502212, Security Contracts		20,000	
Dept ID 62620005, Increase 502226, Bldgs/Facilities Maint Contracts		50,000	
Dept ID 62620008, Increase 502226, Bldgs/Facilities Maint Contracts		20,000	
<b>REVISED FUND APPROPRIATIONS:</b>			<b>23,326,924</b>



**FUND 40403 - SOLID WASTE MANAGEMENT****BEGINNING FUND REVENUE:**

Dept ID 34010289, Increase 407002, Fund Balance Transfers (Sources)	148,287	30,109,112
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**REVISED FUND REVENUE:****30,257,399****BEGINNING FUND APPROPRIATIONS:****30,109,112**

Dept ID 34010289, Increase 502104, Audit Services	40,000
Dept ID 34010289, Decrease various Personal Services	(537,294)
Dept ID 34010289, 505200, Community Service Projects	25,000
Dept ID 34010291, Decrease various Personal Services	(164,441)
Dept ID 34010293, Increase various Personal Services	227,675
Dept ID 34010296, Increase various Personal Services	42,135
Dept ID 34010297, Decrease various Personal Services	(196,450)
Dept ID 34010280, Increase various Personal Services	360,684
Dept ID 34010281, Increase various Personal Services	347,984
Dept ID 34010290, Decrease 507004, Transfer to Debt Svc Principal	(7)
Dept ID 34010290, Increase 507005, Transfer to Debt Svc Interest	3,001
Dept ID 34010297, Decrease 502300, Equip Maint - Interfund Svcs	(150,000)
Dept ID 34010297, Decrease 502302, Print Shop Alloc - Interfund Svcs	(500)
Dept ID 34010297, Decrease 503001, Gasoline - Unleaded	(46,500)
Dept ID 34010297, Decrease 503117, Equip Maint Sup-Low Cost Item	(2,000)
Dept ID 34010297, Decrease 503120, Uniforms and Apparel Supplies	(4,000)
Dept ID 34010291, Increase 502300, Equip Maint - Interfund Svcs	150,000
Dept ID 34010291, Increase 502302, Print Shop Alloc - Interfund Svcs	500
Dept ID 34010291, Increase 503001, Gasoline - Unleaded	46,500
Dept ID 34010291, Increase 503117, Equip Maint Sup-Low Cost Item	2,000
Dept ID 34010291, Increase 503120, Uniforms and Apparel Supplies	4,000

**REVISED FUND APPROPRIATIONS:****30,257,399****FUND 40404 - SOLID WASTE REVENUE BONDS 04****BEGINNING FUND REVENUE:**

Dept ID 34340100, Increase 407000, Fund Balance Transfer (Source)	2,098,388	0
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**REVISED FUND REVENUE:****2,098,388****BEGINNING FUND APPROPRIATIONS:****0**

Dept ID 34340100, Increase 502105, Bond/Fin Advisory Service	3,000
Dept ID 34340100, Increase 505300, Interest Expense	1,070,388
Dept ID 34340100, Increase 505411, Bond Principal Payment Expense	1,025,000

**REVISED FUND APPROPRIATIONS:****2,098,388****FUND 41022 - AP CAPITAL OUTLAY****BEGINNING FUND REVENUE:**

Dept ID 62620020, Project 500004, Decrease 407062, Transfer from Airport	(275,000)	1,017,792
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**REVISED FUND REVENUE:****742,792****BEGINNING FUND APPROPRIATIONS:****1,017,792**

Dept ID 62620020, Project 500004, Decrease 502408, Vehicle Leases	(275,000)
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**REVISED FUND APPROPRIATIONS:****742,792****FUND 45121 - HEALTH BENEFITS****BEGINNING FUND REVENUE:****30,550,407**

Dept ID 04100248, Decrease 404461, POS City - Employer Contribution	(127,565)
Dept ID 04100248, Decrease 404469, Group Life Insurance City Cont	(1,400)
Dept ID 04100249, Decrease 407001, Intrafund Transfers (Sources)	(39,110)

**REVISED FUND REVENUE:****30,382,332****BEGINNING FUND APPROPRIATIONS:****30,550,407**

Dept ID 04100249, Decrease various Personal Services	(39,110)
Dept ID 04100248, Decrease 502111, Health Care Providers Services	(89,855)
Dept ID 04100248, Decrease 507003, Transfer to General Fund	(494,804)
Dept ID 04100248, Increase 507001, Intrafund Transfer (Uses)	455,694

**REVISED FUND APPROPRIATIONS:****30,382,332****FUND 45122 - WORKER'S COMPENSATION****BEGINNING FUND REVENUE:****11,208,907**

Dept ID 99100255, Increase 404467, Workers' Compensation Contrib	22,000
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**REVISED FUND REVENUE:****11,230,907**

**FUND 45123 - UNEMPLOYMENT COMPENSATION****BEGINNING FUND REVENUE:**

Dept ID 99100263, Decrease 404468, Unemployment Contributions	(290)	376,007
Dept ID 99100263, Increase 407002, Fund Balance Transfers (Sources)	290	

**REVISED FUND REVENUE:**

376,007

**FUND 45202 - FLEET SERVICES****BEGINNING FUND REVENUE:**

Dept ID 37370510, Decrease 404351, Equipment Maintenance Charges	(3,877)	11,086,195
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**REVISED FUND REVENUE:**

11,082,318

**BEGINNING FUND APPROPRIATIONS:**

Dept ID 37370155, Decrease various Personal Services	(3,877)	11,086,195
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**REVISED FUND APPROPRIATIONS:**

11,082,318

**FUND 45204 - CENTRAL SUPPLY ADMIN****BEGINNING FUND REVENUE:**

Dept ID 07070151, Decrease 404355, Misc Charges-Sales to Depts.	(6,953)	503,161
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**REVISED FUND REVENUE:**

496,208

**BEGINNING FUND APPROPRIATIONS:**

Dept ID 07070151, Decrease various Personal Services	(6,953)	503,161
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**REVISED FUND APPROPRIATIONS:**

496,208

**TOTAL REVISIONS TO ALL FUNDS PROPOSED REVENUE:**

6,046,219

**TOTAL REVISIONS TO ALL FUND APPROPRIATIONS:**

6,046,219

**REVISED ALL FUNDS BUDGET:**

554,424,259

## SCHEDULE B STAFFING CHANGES

### General Fund

#### Mayor And Council

Dept ID 01010005	Delete	1.00	Administrative Assistant
	Add	1.00	Budgeted Position / Class Undetermined

Dept ID 01010016	Delete	2.00	Auditor I
	Delete	1.00	City Internal Auditor

#### City Attorney

Delete 03010021	Delete	1.00	Intergovernmental Relations Officer
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Dept ID 03010022	Delete	1.00	Assistant City Attorney
	Delete	4.50	Secretary III
	Add	4.50	Legal Secretary

Dept ID 03010024	Add	0.80	Assistant City Attorney
	Delete	4.00	Secretary III
	Add	4.00	Legal Secretary
	Add	0.50	Paralegal

#### Tax

Dept ID 06010022	Delete	1.00	Computer Applications Supervisor
	Add	1.00	Collections Supervisor
	Add	1.00	Cashier II

#### Planning

Dept ID 08010034	Delete	0.60	VOE Clerk
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Dept ID 08010036	Add	1.00	Planner I
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Dept ID 08010315	Delete	1.00	Planner I
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Dept ID 08010347	Delete	2.00	Undergraduate Intern
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#### Human Resources

Dept ID 09010027	Add	1.00	Civil Service Commission Recorder
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#### Municipal Clerk

Dept ID 11010011	Add	0.50	Contract Adm Support (NE)
	Add	1.00	Contract Professional (E)

#### Building and Planning Services

Dept ID 14010703	Delete	1.00	Budgeted Position / Class Undetermined
	Add	1.00	Capital Projects Manager

#### City Manager

Dept ID 15010716	Add	2.00	Auditor I
	Add	1.00	City Internal Auditor

**Police**

Dept ID 21010050                      Delete                      1.00                      Administrative Analyst

Dept ID 21010052                      Add                      5.00                      Police Trainee  
   Add                      5.00                      Certified Police Trainee

Dept ID 21010062                      Add                      1.00                      Police Records Specialist II  
   Add                      1.00                      Police Records Specialist III  
   Add                      1.00                      Secretary I

Dept ID 21010069                      Delete                      1.00                      Police Records Specialist II  
   Delete                      1.00                      Police Records Specialist III  
   Delete                      1.00                      Secretary I

**Fire**

Dept ID 22010100                      Add                      1.00                      Fire Medical Lieutenant  
   Delete                      1.00                      Fire Paramedic

**Streets**

Dept ID 32010200                      Add                      2.00                      [PM] Budgeted Position / Class Undetermined

**Engineering**

Dept ID 35010043                      Delete                      1.00                      Assistant City Engineer[EX D]  
   Add                      1.00                      Assistant City Engineer[EX C]

**Building Permits & Inspections**

Dept ID 36010345                      Add                      5.00                      Code Compliance Inspector

**Health**

Dept ID 41010127                      Delete                      1.00                      Environmental Health Inspector  
   Delete                      1.00                      Senior Environmental Health Inspector

Dept ID 41010132                      Delete                      6.00                      Animal Control Officer  
   Delete                      1.00                      Senior Animal Control Officer  
   Delete                      0.50                      Veterinarian Technician

Dept ID 41010147                      Delete                      1.00                      Budgeted Position / Class Undetermined

Dept ID 41010157                      Delete                      0.80                      Assistant City Attorney

Dept ID 41010162                      Delete                      0.80                      Administrative Assistant

Dept ID 41010354                      Delete                      1.00                      Health Education Instructor

**Economic Development**

Dept ID 72010268                      Delete                      1.00                      Contract Professional (E)  
   Add                      1.00                      Economic Program Analyst II

## All Funds

### Office of Management & Budget

#### Dept ID 04100249 - Insurance and Benefits

Delete	1.00	Accounting Technician
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### Purchasing

#### Dept ID 07070151 - Quick Copy Center

Delete	0.60	VOE Clerk
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### Municipal Clerk

#### Dept ID 11150068 - Juvenile Compliance Project FY 05

Grant 110501	Delete	0.50	Contract Adm Support (NE)
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Grant 110501	Delete	1.00	Contract Professional (E)
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### Solid Waste Management

#### Dept ID 34010280 - SWM - Engineering

Add	1.00	Clerk III
Add	2.00	Environment Services Inspector
Add	1.00	Stores Clerk II
Add	1.00	Refuse Collection Route Foreman
Add	1.00	Vehicle & Equipment Supervisor
Add	2.00	Industrial Engineer Associate II
Add	1.50	Contract Technician (NE)

#### Dept ID 34010281 - SWM - Finance

Add	3.00	Accounting Clerk
Add	1.00	Accounting Technician
Add	2.00	Personnel & Accounting Clerk
Add	1.00	Personnel & Payroll Clerk
Add	1.00	Accountant IV
Add	1.00	Administrative Analyst

#### Dept ID 34010289 - SWM - Administration

Delete	1.00	Industrial Engineering Associate I
Delete	1.00	Accountant III
Delete	1.00	Clerk III
Delete	1.00	Environment Services Inspector
Delete	1.00	Stores Clerk II
Delete	1.00	Vehicle & Equipment Supervisor
Delete	1.00	Industrial Engineer Associate II
Delete	1.50	Contract Technician (NE)
Delete	3.00	Accounting Clerk
Delete	1.00	Accounting Technician
Delete	2.00	Personnel & Accounting Clerk
Delete	1.00	Personnel & Payroll Clerk
Add	1.00	Clerk Typist III



**Dept ID 34010291 - SWM - Collections**

Add	3.00	Refuse Collection Assistant Route Foreman
Add	1.00	Refuse Collection Route Foreman
Delete	11.00	Sanitation Worker
Add	1.00	Recycling Technician

**Dept ID 34010293 - SWM - Recycling**

Delete	1.00	Environment Services Inspector
Delete	1.00	Clerk Typist III
Delete	2.00	Refuse Collection Assistant Route Foreman
Add	12.00	Sanitation Worker
Delete	1.00	Recycling Technician

**Dept ID 34010296 - SWM - McCombs**

Add	1.00	Equipment Operator III
Delete	1.00	Solid Waste Landfill Attendant
Add	1.00	Refuse Collection Assistant Route Foreman
Delete	2.00	Equipment Operator III
Delete	12.00	Landfill Equipment Operator
Add	14.00	Refuse Heavy Equipment Operator

**Dept ID 34010297 - SWM - Container Collections**

Delete	2.00	Refuse Collection Assistant Route Foreman
Delete	2.00	Refuse Collection Route Foreman
Delete	1.00	Sanitation Worker

**Health****Dept ID 41150011 - WIC Admin - FY05**

Grant 4105AD	Add	0.80	Administrative Assistant
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**Dept ID 41150012 - TECQ AQ Compliance - FY 05**

Grant 410517	Delete	0.60	Environmental Health Inspector
Grant 410517	Delete	0.60	Environmental Health Supervisor

**Dept ID 41150012 - EPA Air Pollution - FY 05**

Grant 410518	Delete	0.40	Environmental Health Inspector
Grant 410518	Delete	0.40	Environmental Health Supervisor

**Community Development****Dept ID 71150047 - HUD CD Administration**

Grant 7130CD0002	Delete	1.00	Grant Specialist
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## AN ORDINANCE LEVYING 2005 TAXES

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

SECTION 1. That ad valorem taxes for the tax year ending December 31, 2004 to fund the City's budgetary requirements for the fiscal year ending August 31, 2005, be and are hereby levied on all property, real, personal, and mixed, subject to taxation by the City, at the rate of 0.696677 of one percent of the assessed value of said property, as hereinafter set forth:

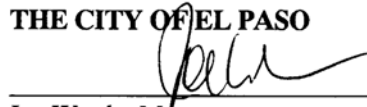
- A. For General Purposes:  
For the General Fund and for the purpose of defraying current municipal expenses of the City of El Paso not otherwise provided for, 0.524662 of one percent.
- B. For Special Purposes:  
To pay the interest on and provide a Sinking Fund to redeem bonds a total Levy for Special Purposes 0.172015 of one percent.

### SECTION 2. Occupation Tax:


There is hereby levied on every person, firm, association or corporation pursuing within the limits of the City of El Paso any occupation taxed by the State of Texas as authorized by City Council an annual tax equal to one-half of the occupation tax levied by the State of Texas thereon.

PASSED AND APPROVED this 21st day of September, 2004.

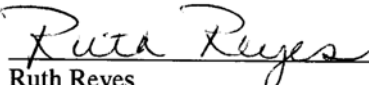
THE CITY OF EL PASO

  
Joe Wardy, Mayor

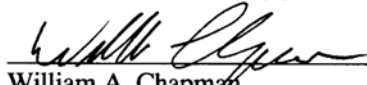
ATTEST:

  
Richarda D. Momsen, City Clerk

APPROVED AS TO FORM:

  
Ruth Reyes  
Assistant City Attorney

APPROVED AS TO CONTENT:

  
William A. Chapman,  
Deputy Chief Administrative Officer of  
Financial Services

# GLOSSARY OF TERMS

**ACCOUNT** - Appropriation/expenditure classification by specific category within an object (e.g., professional services object includes year-end audit, court reporters, medical, etc.).

**ACCRUAL BASIS** – The basis of accounting where financial transactions are recorded when a legally binding financial obligation has occurred. Enterprise and internal service funds generally use the accrual basis.

**ACTIVITY BASED COSTING** - A costing model that identifies the cost pools, or activity centers, in an organization and assigns costs to products and services (cost drivers) based on the number of events or transactions involved in the process of providing a product or service.

**ACTUAL** - Denotes final audited revenue and expenditure results of operations for fiscal year indicated.

**AD VALOREM** - In proportion to the estimated value of the goods taxed.

**ADOPTED** - Denotes City Council approved revenue and expenditure estimates for fiscal year indicated.

**AGENCY FUNDS** - An accounting entity used to account for monies generated by activities of Parks Department recreation and senior citizen centers that are used for center special activities and purposes.

**APPROPRIATION** - An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Annual Budget.

**ASSESSED VALUATION** - A valuation set upon real estate or other property by the Central Appraisal District as a basis for levying taxes.

**BASIS OF ACCOUNTING** – Accounting

rules concerned with when to record financial transactions and, hence, what really constitutes a transaction. There are three basis of accounting: cash, accrual, and modified accrual.

**BOND** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**BOND FUNDS** - Accounting entities used to account for the purchase or construction of major capital facilities that are not financed by other funds. The use of bond funds is necessary to demonstrate that bond proceeds are spent only in amounts and for purposes authorized.

**BONDS, GENERAL OBLIGATION** - A bond that is secured by the “full faith and credit” of a governmental entity which pledges to repay the debt from its general revenues, in the case of the City, its property tax. Requires approval by voters in a special election.

**BONDS, PROCEEDS** - Funds derived from the sale of bonds for the acquisition of capital equipment and the construction of capital facilities.

**BONDS, REVENUE** – A type of debt issued for the construction of major capital facilities, where principal and interest on that debt are paid from revenue generated by earnings of the facility, though they can come from other sources including taxes.

**BUDGET** - A financial plan consisting of an estimate of proposed expenditures and their purpose for a given period and the proposed means of financing them.

**BUDGET DOCUMENT** - The instrument used by the budget-making authority to

# GLOSSARY OF TERMS

present a comprehensive financial program to the appropriating body.

**BUDGET MESSAGE** - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body and the general public.

**CAPITAL BUDGET** - A financial plan of proposed capital expenditures and the means of financing them for a specific fiscal period.

**CAPITAL IMPROVEMENT PROGRAM**  
A multi-year planning instrument separate from the Annual Budget that identifies: (a) all capital improvements that are proposed to be undertaken during a five-year fiscal period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

**CAPITAL IMPROVEMENT PROJECT**  
- Any project having assets of significant value and having a useful life of five years or over. Capital projects include the purchase of land for design, engineering and construction of building infrastructure items such as streets, bridges, drainage, street lighting, water system, etc.

**CAPITAL OUTLAY** - Expenditures for the acquisition of equipment (including heavy equipment, machinery, and rolling stock) using capital funding sources.

**CERTIFICATES OF OBLIGATION** - Legal debt instruments used to finance capital improvement projects. The certificates are backed by the full faith and credit of the governmental entity and are fully payable from a property tax levy. They differ from general obligation debt in that they are approved by the City Council and are not voter approved.

**CHARACTER** - Appropriations classified by type (e.g. personal services, contractual services, materials and supplies, and

capital).

**CLASS CODE** - Code number assigned to positions within City's Classification and Compensation Plan.

**CLASS TITLE/GRADE** - Title and salary grade assigned to positions within the City's Classification and Compensation Plan.

**CLASSIFICATION** - Categorization of revenues and expenditures.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)** - The CAFR provides detailed information on the financial position and results of operations of the City as measured and reported by the financial activity of its various funds. The CAFR is divided into an introductory section, financial section, and a statistical section

**CONTRACTUAL SERVICES** - Goods and services acquired under contract such as professional services, rents and leases, communication, etc.

**CREDIT RATING** - The creditworthiness of a governmental unit as determined by an independent rating agency. The City of El Paso is rated by two rating agencies: (1) Moody's Investor Service and (2) Standard and Poor's.

**DEBT SERVICE** - Payment of interest and principal on an obligation resulting from the issuance of bonds.

**DELINQUENT TAXES** - Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached.

**DIVISION** - An organizational unit within a department's structure representing the major functional divisions of work.

**EFFECTIVE TAX RATE** - A tax rate that

# GLOSSARY OF TERMS

when applied to the taxable assessed valuation would produce the same total taxes as last year when compared to properties taxed in both years. The objective of the effective tax rate is to generate equal tax revenues using taxable valuations for different years.

**ENCUMBRANCES** - Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved and that cease to be encumbrances when the obligations are paid or otherwise extinguished.

**ENTERPRISE FUNDS** - Accounting entities established to account for the acquisition, operation and maintenance of governmental facilities and services, that are entirely or predominately self-supporting.

**EXPENDITURE** - This term designates the cost of goods delivered or services rendered, provisions for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

**FIDUCIARY FUND** – Any fund held by a governmental unit in a fiduciary capacity, ordinarily as agent or trustee.

**FISCAL YEAR** - A 12-month period of time to which the Annual Budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of El Paso's fiscal year begins on September 1 and ends on August 31.

**FIXED ASSETS** - Assets that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**FULL FAITH AND CREDIT** - A pledge of the general taxing power for the payment of debt obligations.

**FULL-TIME EQUIVALENT POSITIONS** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .3 of a full-time position.

**FUNCTION** - Classification of appropriations or expenditures on the basis of the principal purpose for which they are made, e.g., public safety, public health, etc.

**FUND** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other assets, together with all related liabilities, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

**FUND BALANCE** - The excess of the assets of an expendable fund, or of a nonexpendable trust fund, over its liabilities.

**FUND TYPE** - All funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Agency funds.

**GENERAL FUND** - A fund used to account for all general purpose transactions of the city that do not require a special type of fund.

**GENERAL GOVERNMENT** - Refers to a group of activities associated with the administrative functions of the city such as: Finance, Budget and Management, Planning, Legal, City Clerk, Municipal Court, Personnel and Purchasing.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES** - Generally accepted accounting principles (GAAP) are uniform minimum standards of and guidelines to financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments,



# GLOSSARY OF TERMS

regardless of jurisdictional legal provisions and customs, contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria.

**GOAL** - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a special achievement in a specific time period.

**GOVERNMENTAL FUND** – A classification used by the Governmental Accounting Standards Board (GASB) to refer to all funds other than Proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as “governmental funds.”

**GRANT** - A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function but it is sometimes also for general purposes.

**GRANT MATCH** - City costs or in-kind services required to match federal or state grant-in and programs.

**INDEPENDENT AUDITOR** - An auditor who is independent of the governmental unit whose accounts are being audited.

**INFRASTRUCTURE** - The basic installations and facilities upon which the continuance and growth of a community rely on, such as roads, schools, power plants, and transportation and communication systems.

**INTERNAL SERVICE FUND** – A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit, or to other governmental units. Amounts expended by the fund are restored thereto either from operating

earnings or by transfers from other funds, so that the original fund capital is kept intact.

**INTER-FUND TRANSFERS** - Legally authorized transfers from a fund receiving revenue to the fund from which the revenues are to be expended.

**MATERIALS & SUPPLIES** - Expendable items used by operating activities. Examples include office supplies, repair and replacement parts for equipment, books and gasoline.

**PERFORMANCE MEASURES** - Statistical or workload data that quantify the results of programs, activities, and expenditures plus provide target goals for the upcoming year.

**METROPOLITAN STATISTICAL AREA (MSA)** - The El Paso Metropolitan Statistical Area is a Single-County MSA composed entirely of El Paso County.

**MODIFIED ACCRUAL BASIS** - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues that should be accrued to reflect properly the taxes levied and the revenues earned.

**NON-DEPARTMENTAL** - Refers to a group of activities that are not associated with or allocated to any particular department. These activities include: outside agency contributions; boards, committees and commissions; inter-governmental contracts; general government contingency and liability expenses.

**NON-OPERATING EXPENDITURES** - Appropriations/expenditures that are not

# GLOSSARY OF TERMS

directly related to a fund or program's primary service activities.

## **NON-RECURRING REVENUE** -

Proceeds of general obligation and revenue bonds and other one-time revenues restricted to capital improvement projects.

**OBJECT** - Appropriation/expenditure classification by major category within an expenditure character (e.g. contractual services include such objects as professional services, communications, utilities, outside contract services, etc.).

**OBJECTIVE** - Desired output-oriented accomplishments that can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

**OPERATING BUDGET** - A budget that applies to all outlay other than capital improvements.

**OPERATING CARRY FORWARD** - Balances in operating and capital funds brought forward and re-appropriated from prior years.

**OPERATING EXPENDITURES** - Department expenditures such as janitorial services, office supplies, and travel.

**OPERATING FUNDS** - Resources derived from recurring revenue sources used to finance recurring operating expenditures and pay-as-you-go capital expenditures specific to a fiscal year.

**ORDINANCE** - A formal legislative enactment by the City Council of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**PERSONAL SERVICES** - All costs related to compensating employees of the

city including employee benefit costs such as city contributions for retirement, social security and health and industrial insurance.

**POSITIONS AUTHORIZED** - The Full-Time Equivalent (FTE) of all positions budgeted in the personal services accounts and included in the Departmental Position List.

**PROGRAM** - A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the City is responsible.

**PROPERTY TAXES** - All ad valorem taxes on real or personal property.

**PROPRIETARY FUND** - Income-determination or commercial-type funds of a state or local governmental unit. Examples are enterprise funds and internal service funds.

**RECURRING REVENUES** - Revenue sources available on a constant basis to support operating and capital budgetary needs.

**RESTRICTED FUNDS** - Accounting entities used to account for monies held by the City, in a restricted capacity, for organizations, programs, or other funds.

**REVENUE, SOURCE** - Classification of revenues by character indicating the major type of revenue such as: taxes, licenses and permits, user fees, fines, etc.

**REVENUES** - Amounts estimated to be received from taxes and other sources during the fiscal year.

**REVENUES, SPECIAL** - Revenues that are legally restricted to expenditures for limited purposes. State and federal grant in aid programs are appropriated and expended from special revenue subfunds.

# GLOSSARY OF TERMS

**ROLLBACK TAX RATE** – The percentage rate of increase above the previous year's effective tax rate at which the tax rate can be petitioned for rollback.

**SERVICES** - Services embrace all expenses, the distinguishing feature of which involves the performance of a specific service by an outside organization or other

city activity.

**TAX LEVY** - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**TAX RATE** - The amount of tax levied for each \$100 of assessed valuation.